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ABSTRACT

An instructor's manual and student activity guide on basic merchandising mathematics are provided in this set of prevocational education materials which focuses on the vocational area of distributive education. (This set of materials is one of ninety-two prevocational education sets arranged around a cluster of seven vocational offerings: agriculture, home economics, distributive education, health occupations, world of work, trade and industry, and office occupations.) The instructor's guide is organized into the following elements: title of activity, duration of activity (eight to nine periods), activity goals, nine instructional objectives, and activity implementation (description, materials needed, teacher preparation prior to class, during the class, follow-up activities, answer key to student check point activities and masters for duplication [e.g., daily balance form, answer sheets, daily sales report]). The student activity guide provides step-by-step instructions (narrative and illustrations) for completing each instructional objective (e.g., identify parts of a cash register record, balance a daily sales report, compute a weekly wage based on hours worked). At the end of each set of instructions is a student check point (evaluation activity). Occupational descriptions for a head teller, cashiers supervisor, cashier, and teller conclude the document. (JH)

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DE--BASIC MERCHANDISING MATHEMATICS

Kit No. 29

INSTRUCTOR'S MANUAL

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1978

CE 020 503

U.S. DEPARTMENT OF HEALTH, EDUCATION & WELFARE
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TITLE OF ACTIVITY

Kit No. 29, DE – Basic Merchandising Mathematics

DURATION

Main Activity – 6 periods
Follow-up Activity – 2 to 3 periods

GOALS

The student will learn some of the common mathematic problems used by:

a. a salesperson
b. a buyer
c. a merchandise manager
d. a business owner

The student will have a review of:

a. operations involving whole numbers
b. operations involving fractions
c. operations involving decimals

INSTRUCTIONAL OBJECTIVES

The student will identify the basic parts of a cash register record.

Given a problem, the student will fill out a daily balance sheet to see if the total is short or over.

Given five Daily Balance Forms, the student will compute the correct cash over or short of five different registers.

Given a problem situation, the student will correctly compute and total a balance slip.

Given a problem situation, the student will balance a daily sales report.

Given a problem situation, the student will write up and calculate the total on a sales slip.

Given a problem situation, the student will compute fractional quantities of merchandise.

Given a problem situation, the student will compute a weekly wage based on the hours an employee works.

Given a problem situation, the student will compute overtime wages on an hourly basis.

VOCATIONAL CLUSTERS

This activity pertains to the area of Distributive Education.

ACTIVITY IMPLEMENTATION

A. Activity Description

This activity is to be done individually.

B. Safety

No special precautions.

C. Materials Required

1. Audio Visual Equipment
   None
2. Technical Equipment
   None
3. Expendable Materials
   Adequate supply of scratch paper
   Pencils (No. 2 lead)

D. Preparation Prior to Class

Duplicate proper number of worksheets for students (extra copies will be needed). Do at least:

8 Daily Balance Forms per student
2 of each Daily Sales Report per student
7 Sales Slips (Flynn's Market) per student
1 Instructional Objective VII answer sheet per student
1 Instructional Objective VIII answer sheet per student
1 Instructional Objective IX answer sheet per student
1 VIEW Fact Sheet per student
1 Follow-up Worksheet per student

E. During Class Session

Distribute scratch paper, programmed text, answer sheets, and worksheets for the Instructional Objectives.

Read the explanation and example problem with students. Answer any questions they may have.

Problems in the text are representative of mathematics encountered in most retail businesses. Students should possess the basic mathematical skills to solve each problem. However, if the students encounter problems with which they have difficulty, the instructor should assist them in solving the problem and encourage them to do the rest themselves.

Have students make computations on scratch paper or form sheets supplied. Allow students with good mathematic skills to assist students having difficulties. When students have finished problems, have each person grade his/her own paper. (Answers are in Answer Key.)

F. Follow-up Activities

1. Have students fill out VIEW Fact Sheet.
2. On the chalkboard, review the problems the students missed most often.
3. Have the students complete the worksheet lesson reviewing each type of problem. (Follow-up worksheets are given under Masters for Duplication.)

Instructional Objective IV

DAILY BALANCE FORM		
DENOMINATION	DOLLARS	CENTS
Pennies		.15
Nickels	1	.20
Dimes	2	.40
Quarters	6	.75
Halves	8	.50
Paper money	133	.00
Checks	15	.00
Total cash in drawer	167	.00
Add cash paid out	6	.25
Total cash rec'd.	173	.25
Total cash rec'd. on audit tape	172	.90
Cash short		
Cash over		.35

ANSWER KEY

Objective II - Checkpoint – $1.10 short

Objective III

Steps 1 & 2 – $239.87 – 8.36 = $231.51;
$230.66 – $231.51 = $.85 short
Steps 3 & 4 – $316.58 – $10.15 = $306.43;
$306.43 – $306.13 = $.30 short
Steps 5 & 6 – $199.69 – $6.44 = $193.25;
$193.25 – $192.90 = $.35 short
Steps 7 & 8 – $288.77 – $7.51 = $281.26;
$281.52 – $281.26 = $.26 over
Steps 9 & 10 – $359.11 – $9.10 = $350.01;
$350.01 – $349.46 = $.55 short

Checkpoint
1 & 2 – $.85 short
3 & 4 – $.30 short
5 & 6 – $.35 short
7 & 8 – $.26 over
9 & 10 – $.55 short

Instructional Objective V

Check Point B

Paint	Wallpaper	Sales
$544.12	$520.99	$159.49-Trayer
		$212.77-Armstrong
		$124.76-Robinson
		$151.05-McDaniel
		$417.04-Walters
		$1,065.11 - Total Sales

Instructional Objective V

Check Point C

Repair Service Total Receipts	Parts
Mon. $59.90	$91.15
Tues. 83.40	
Wed. 78.00	
Thurs. 59.85	
Fri. 89.90	
Sat. 38.25	
$318.15 Total	

$91.15 Parts
+$318.15 Repair
$409.30 Total

Instructional Objective VI

Check Point B

$1.47
$1.32
$ .38
$ .90
$2.37
$6.44

Check Point C

$1.11
$1.16
$1.02
$2.45
$ .76
$6.50

Check Point D

$ .57
$1.30
$1.48
$1.95
$5.30

Check Point E

$1.65
$3.45
$3.32
$1.98
$10.48

Check Point F

$17.80
$3.45
$3.90
$4.98
$30.13

Instructional Objective VII-Fractional Quantities

Check Point A

1) .34
2) .18
3) .23
4) .45
5) .58
6) $2.67, $.67
7) $2.75, $.46

Check Point B

1) $1.98
2) $1.12
3) $3.96
4) $1.55
5) $3.41
6) $12.02 Total

Check Point C

1) $.59
2) $.81
3) $.47
4) $.52
5) $2.39 Total

Instructional Objective VIII

Check Point

1) $84.10
2) $150.00
3) $97.65
4) $65.10
5) $116.00
6) $78.40
7) $167.50
8) $63.68
9) $82.50
10) $73.75
11) $180.00

Instructional Objective IX

Check Point

A. $160.59

B. 1) 38 hrs.
2) 3½ hrs.
3) $108.99

C. PAYROLL RECORD

	Regular Hrs.	Overtime Hrs.	Total Earn
1	38	0	$99.56
2	39	2	$99.12
3	35	3	$101.91
4	40	3½	$110.41
5	37	0	$92.50
6	40	2	$101.48
7	38	2½	$83.50

Follow-up Activities

Problem 1:

Total Count	$728.52
ADD Paid Out	20.16
	$748.68
Audit Tape	– 750.72
Cash Short	$ 2.04

Problem 2:

a)$4.76
b)$3.92
c)$4.74
d)$1.59

$15.01 - Total

Problem 3:

a) .395 or .40
b) .98
c) 1.80
d) .825 or .83
e) 2.225 or $2.23
f) .665 or $.67
g) 2.205 or $2.21

Problem 4:

Monday – $32.80
Tuesday – $38.95
Wednesday– $42.03
Thursday – $32.80
Friday – $45.10

$191.68 – Total

MASTERS FOR DUPLICATION

VIEW Fact Sheet
Daily Balance Form
Daily Sales Report
Sales Slips (Flynn's Market)
Objective V Answer Sheet
Objective VII Answer Sheet
Objective VIII Answer Sheet
Objective IX Answer Sheet
Follow-up Worksheets

VIEW FACT SHEET

NAME _____ CLASS _____ OCCUPATION _____

A. List the advantages (good points) of this occupation (job).

B. List the disadvantages (bad points) of this occupation (job).

C. List three things you should know to do this occupation (job).
   1.
   2.
   3.

D. What type of education should you get to be prepared (do) for this occupation (job)?

E. What courses must you take to go into this occupation (job)?

F. What do you think your future in this occupation (job) will be?

G. What wage can you expect in this occupation (job)?

H. What are the working hours of this occupation (job)?

I. To learn more about this occupation (job), write to:

J. Using a scale of 1 to 5, circle the number that measures your interest in this occupation (job) as a possible career.

I don't like it. ← 1 2 3 4 5 → I like it.

DAILY BALANCE FORM

DENOMINATION	DOLLARS	CENTS
Pennies		
Nickels		
Dimes		
Quarters		
Halves		
Paper money		
Checks		
Total cash in drawer		
Add cash paid out		
Total cash received		
Total cash received on audit tape		
Cash Short		
Cash over		

DAILY SALES REPORT

SALESPERSON	DEPARTMENT A		DEPARTMENT B		TOTAL	
	$		$		$	
TOTALS	$		$		$	

FLYNN'S MARKET

Date _____ 19 ____

Sold to _____

Address _____

___ CASH CHARGE ___

Quantity	Description	Unit Price		Total Price	
				TOTAL	

Instructional Objective V - Answer Sheet
Check Point C

	PAT'S APPLIANCE REPAIR SERVICE					
	REPAIR SERVICE		PARTS		TOTAL RECEIVED	
Monday					$	
Tuesday						
Wednesday						
Thursday						
Friday						
Saturday						
TOTALS	$		$		$	

INSTRUCTIONAL OBJECTIVE VII – ANSWER SHEET

A	1	_____		B	1	_____	C	1 _____
	2	_____			2	_____		2 _____
	3	_____			3	_____		3 _____
	4	_____	_____		4	_____		4 _____
	5	_____	_____		5	_____		5 _____
	6	_____	_____		6	_____		
	7	_____	_____					

ANSWER SHEET

INSTRUCTIONAL OBJECTIVE VIII – CHECK POINT

1. Bob Jones _____
2. Tim Olivo _____
3. Ken Lake _____
4. Richard Davenport _____
5. Sam Smith _____
6. Ralph Morton _____
7. Gary Williams _____
8. Sally James _____
9. Debbie Kelly _____
10. Ron Roster _____
11. Joyce Farr _____

ANSWER SHEET
INSTRUCTIONAL OBJECTIVE IX

CHECK POINT A _____

CHECK POINT B

1 _____

2 _____

3 _____

Instructional Objective IX

Check Point C

GLADDEN CARPET AND RUG REPAIR SERVICE

Payroll Record

For week ending - April 19, 19--

NO.	NAME	Time Record M	T	W	TH	F	HOUR RATE	Total Hours REGULAR	OVERTIME	TOTAL EARNINGS
1	Martin	8	6	8	8	8	$2.62			
2	Jones	8	9	7	9	8	$2.36			
3	Smith	7	4	9	9	9	$2.58			
4	Ross	8	9	9	9½	8	$2.44			
5	Gordon	5	8	8	8	8	$2.50			
6	Sanchez	8	9	9	8	8	$2.36			
7	Small	9½	8	8	6	9	$2.00			

FOLLOW-UP ACTIVITY
WORKSHEET 1

Problem 1

DAILY BALANCE FORM		
DENOMINATION	DOLLARS	CENTS
Pennies		
Nickels		
Dimes		
Quarters		
Halves		
Paper money		
Checks		
Total cash in drawer		
Add cash paid out		
Total cash received		
Total cash received on detailed audit slip		
Cash short		
Cash over		

You manage a hardware store and at the end of the day find in your cash register the following items: $.27 in pennies, $5.05 in nickels, $6.70 in dimes, $10.50 in quarters, $1.00 in halves, $249.00 in paper money, and $456.00 in checks. The detailed audit tape shows $20.16 paid out and $750.72 total cash received.

FOLLOW-UP WORKSHEET 2

Problem 2

JACK'S DELI

Date _____ 19 __

Sold to _____

Address _____

	Quantity	Description	Unit Price	Total Price	
a	4	lb. salami @	$1.19		
b	4	lb. cheese @	$ .98		
c	6	doz. hard rolls @	$ .79		
d	1	qt. mustard @	$1.59		
		TOTAL			

Extend and compute total sales.

FOLLOW-UP WORKSHEET 3

Problem 3

Find the cost of fractional quantities in the following problems.

a. ½ doz. oranges @ .79 = _____

b. 3½ lbs. bananas @ .28 = _____

c. 2¼ lbs. cheese @ .80 = _____

d. ¾ doz. rolls @ $1.10 = _____

e. 2½ lbs. hamburger @ .89 = _____

f. 3½ lbs. onions @ .19 = _____

g. 4½ lbs. tomatoes @ .49 = _____

TOTAL _____

Problem 4

Joe Smook worked as a welder at a salary of $4.10 per hour. The pay is based on a regular 8-hour day with time and a half for overtime. This past week he worked as follows:

M	T	W	TH	F
8	9	9½	8	10

TOTAL SALARY EARNED - _____

DE--BASIC MERCHANDISING MATHEMATICS

Kit No. 29

STUDENT

LEARNING ACTIVITY GUIDE

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BASIC MERCHANDISING MATHEMATICS

INTRODUCTION

This activity deals with basic merchandising mathematics – the sort of math that one needs to know to be a salesperson, a buyer, a merchandise manager, or a business owner. All students enrolled in Distributive Education courses review basic merchandising mathematics. There are two basic objectives.

A. To review fundamental mathematical operations – whole numbers, fractions, decimals, and percentages.
B. To present some common problems that any person involved in small business would encounter in selling, buying, or operating a small business.

GOALS

1. The student will have a complete review of operations involving:
   a. whole numbers
   b. fractions
   c. decimals
   d. percentages

2. The student will learn some of the common mathematical problems of:
   a. a salesperson
   b. a buyer
   c. a merchandise manager
   d. a business owner

DIRECTIONS

Read and follow each step outlined in the Student Learning Activity Guide. The teacher will be available to answer specific questions regarding procedure. DO NOT WRITE IN THE PROGRAMMED TEXT.

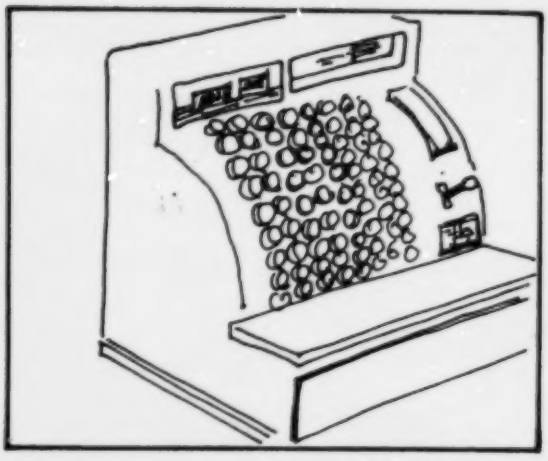
MATERIALS

Pen or No. 2 pencil
Supply of paper
Prepared forms given to you by teacher

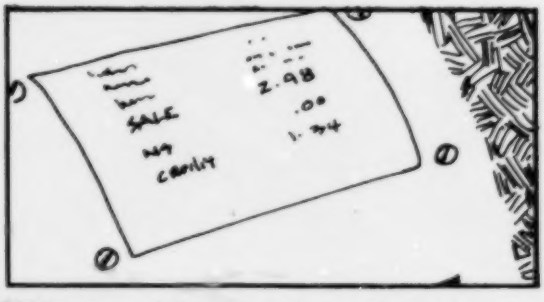
PROGRAMMED TEXT

Instructional Objective 1

The students will identify the basic parts of a CASH REGISTER RECORD.

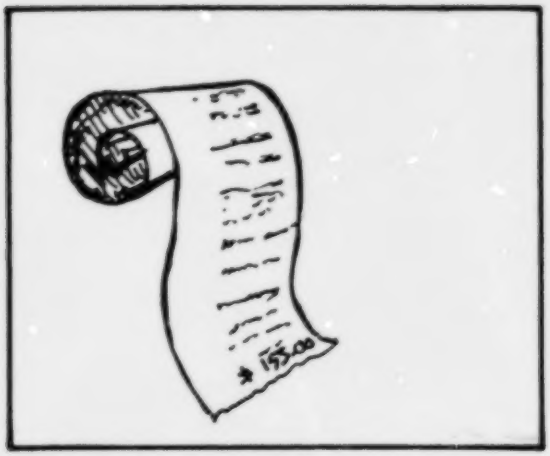


STEP 1 – In most retail establishments, cash that is received or paid out over the counter is recorded by means of a cash register.

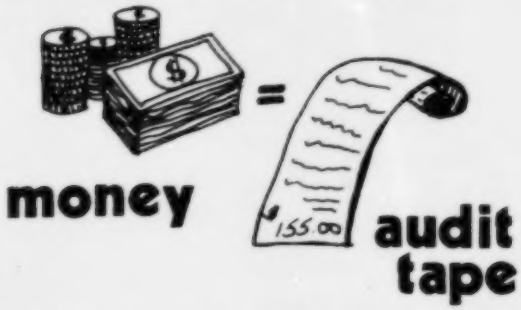


STEP 2 – Whenever the cash register is operated, a record of the nature and amount of the transaction is automatically printed on a paper tape, a DETAILED AUDIT SLIP, contained within the register.

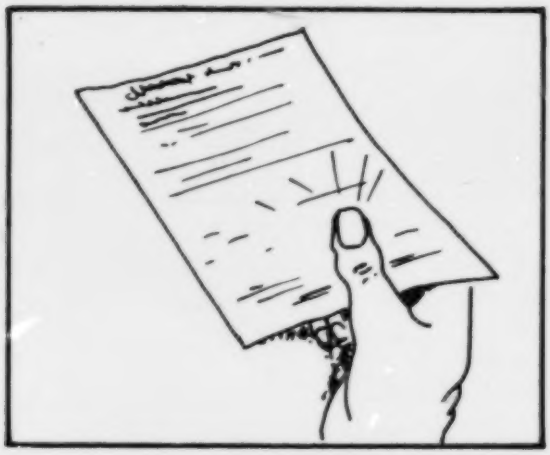
STEP 3 – At the same time, in a cash sale the register prints an itemized receipt which is given to the customer.



STEP 4 – At the end of the day, the totals of the cash received and cash paid out are printed on the DETAILED AUDIT SLIP.



STEP 5 – A count is made of the money in the register drawer. The cash count should be the same amount as the difference between the TOTAL CASH RECEIVED and the CASH PAID OUT.



STEP 6 – Pick up your DAILY BALANCE FORM. Pretend we are going to balance your register.

STEP 7 – As a worker, you must fill in this form. The first seven lines come from the cash and checks in your drawer.

DAILY BALANCE FORM

Denomination	Dollars	Cents
Pennies		.45
Nickels	7	.50
Dimes	10	.00
Quarters	4	.50
Halves	5	.50
Paper Money	185	.00
Checks	66	.00

STEP 8 – Use these figures in the columns:

STEP 9 – Total these seven lines. Place the total on Line 8 – TOTAL CASH IN DRAWER.

$ 5.10

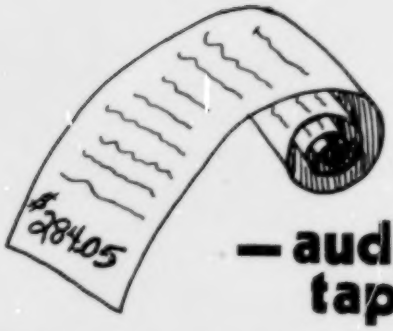
STEP 10 – The amount of cash you paid out of your drawer was $5.10. Place this figure on Line 9 – add CASH PAID OUT.

LINE
8 + 9 → 10

STEP 11 – Add Lines 8 and 9. Place total on Line 10 – TOTAL CASH RECEIVED.

Check Point

Line 10 should equal $284.05. If it does not, go over your addition and correct your mistake before beginning the next step.



– audit tape

STEP 12 – Your audit tape should total $284.05. Place this figure on Line 11.

STEP 13 – If Line 11 is larger than Line 10, enter the difference on Line 12. Since Line 10 and 11 are balanced, place a zero on Line 12 and 13.

Check Point

Does your DAILY BALANCE FORM look like this one?

	DAILY BALANCE SLIP		
	DENOMINATION	DOLLARS	CENTS
1.	PENNIES		45
2.	NICKELS	7	50
3.	DIMES	10	00
4.	QUARTERS	4	50
5.	HALVES	5	50
6.	PAPER MONEY	186	00
7.	CHECKS	66	00
8.	TOTAL CASH IN DRAWER	278	95
9.	ADD CASH PAID OUT	5	10
10.	TOTAL CASH RECEIVED	284	05
11.	TOTAL CASH RECEIVED ON AUDIT TAPE	284	05
12.	CASH SHORT	0	00
13.	CASH OVER	0	00

Instructional Objective II

Given a problem, the student will fill out a Daily Balance Form to see if the total is short or over.

STEP 1 – At the end of the day, a DETAILED AUDIT SLIP (from cash register) shows total cash to be $684.17 and total cash paid out to be $12.88.

STEP 2 – By actual count, the amount of money in the cash register drawer is:

	Dollars	Cents
Pennies	3	.19
Nickels	10	.55
Dimes	8	.20
Quarters	16	.25
Halves	25	.00
Paper Money	450	.00
Checks	157	.00

STEP 3 – Fill out your Daily Balance Form to see if the register is even, short, or over.

Check Point

Your answer should be $1.10 short. If not correct, re-do the steps in Instructional Objective I.

Instructional Objective III

Given five Daily Balance Forms, the student will compute the correct cash over or short of five different registers. Obtain Daily Balance Forms from your instructor.

STEP 1 – Given these figures:

	Dollars	Cents
Pennies		.06
Nickels		.30
Dimes		.30
Quarters	$12	.50
Halves	$17	.50
Paper Money	$100	.00
Checks	$100	.00

Audit tape total = $239.87

Cash paid out = $8.36

STEP 2 – Compute figures to see if this drawer is over or short.

STEP 3 – Given these figures:

	Dollars	Cents
Pennies	$4	.03
Nickels	$6	.10
Dimes	$8	.50
Quarters	$15	.00
Halves	$20	.50
Paper Money	$205	.00
Checks	$47	.00

Audit tape total = $316.58

Cash paid out = $10.15

STEP 4 – Compute figures to see if this drawer is over or short.

STEP 5 – Given these figures:

	Dollars	Cents
Pennies	$3	.25
Nickels	$6	.00
Dimes	$10	.50
Quarters	$12	.75
Halves	$13	.00
Paper Money	$87	.50
Checks	$59	.90

Audit tape total = $199.69

Cash paid out = $6.44

STEP 6 – Compute figures to see if this drawer is over or short.

STEP 7 – Given these figures:

	Dollars	Cents
Pennies	$7	.32
Nickels	$28	.75
Dimes	$30	.20
Quarters	$50	.75
Halves	$20	.50
Paper Money	$100	.00
Checks	$44	.00

Audit tape total = $288.77

Cash paid out = $7.51

STEP 8 – Compute figures to see if this drawer is over or short.

STEP 9 – Given these figures:

	Dollars	Cents
Pennies	$7	.31
Nickels	$6	.15
Dimes	$3	.40
Quarters	$25	.50
Halves	$6	.50
Paper Money	$275	.00
Checks	$25	.60

Audit tape total = $359.11

Cash paid out = $9.10

STEP 10 – Compute figures to see if this drawer is over or short.

Check Point

Your answers should read:

1. $.85 short
2. $.30 short
3. $.35 short
4. $.26 over
5. $.55 short

Instructional Objective IV

Given a problem situation, the student will total a Daily Balance Form correctly.

STEP 1 – You are in charge of the toy department of a department store. At the end of the day, you find in your cash register the following items: $.15 in pennies, $1.20 in nickels, $2.40 in dimes, $6.75 in quarters, $8.50 in half dollars, 13 one-dollar bills, 6 five-dollar bills, 9 ten-dollar bills and a check for $15.00. The detailed audit tape shows $6.25 paid out and $172.90 total cash received.

STEP 2 – Enter these items on the blank balance form.Complete the slip and show the amount of cash short or over.

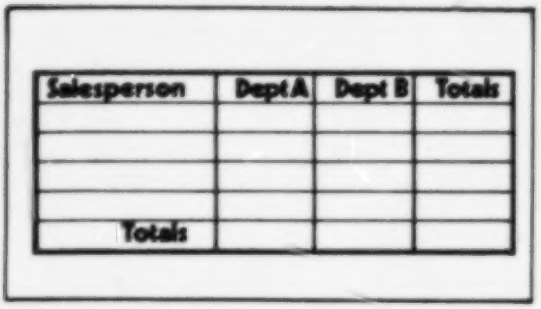
Check Point

Have your instructor check your form.

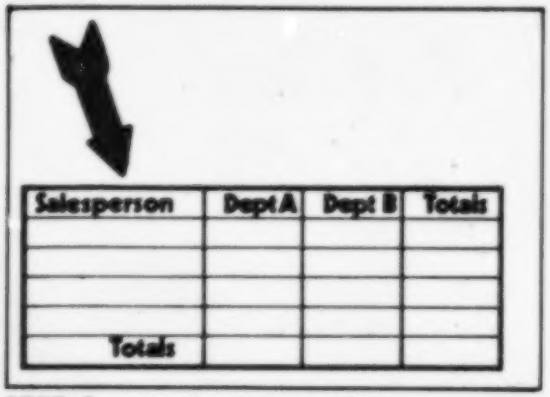
Instructional Objective V

Given a problem situation, the student will balance a Daily Sales Report.

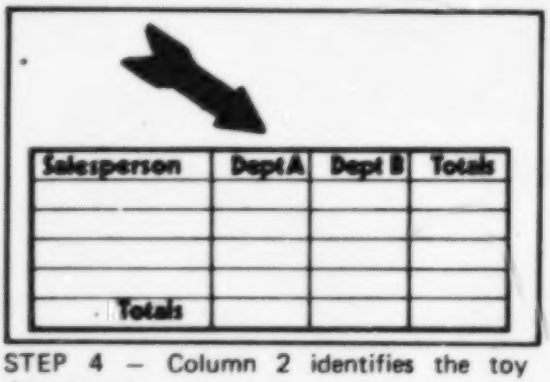
STEP 1 – In a store which employs several persons, there must be a definite way to tell how much money each salesperson has taken in.



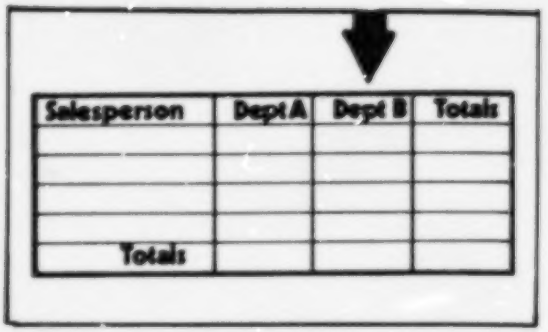
STEP 2 – A simple Daily Sales Report would look like this.



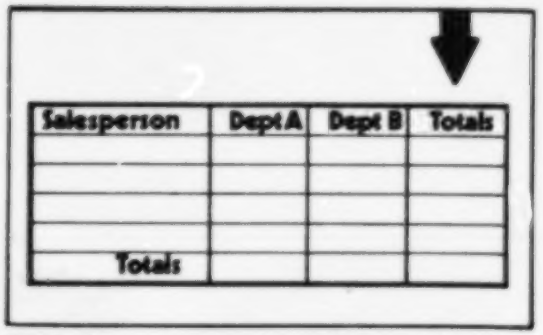
STEP 3 – In the column "Salesperson" list your employees' names.



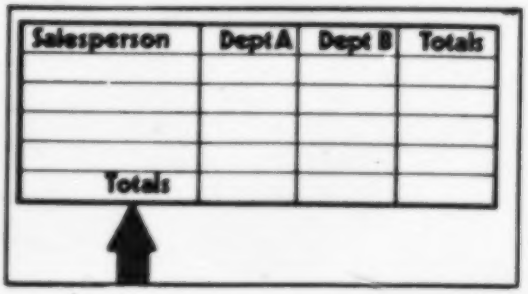
STEP 4 – Column 2 identifies the toy department.

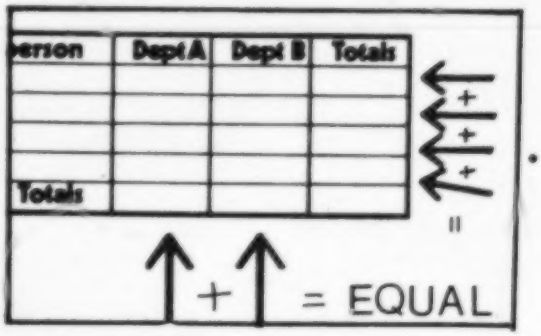


STEP 5 – Column 3 identifies the sporting goods department.



STEP 6 – Column 4 is used to total the sales of each salesperson for one day.





STEP 7 – When all the columns are complete, the total of Department A plus the total of Department B should equal the total of Column 4.

Salesperson	Dept A	Dept B	Totals
Wilson			
Kasprzyk			
Olivo			
Totals			

STEP 8 – Take a blank work sheet for Objective V and let's fill one in together. You have three employees. List their names in Column 1 – Wilson, Kasprzyk, and Olivo.

Salesperson	Dept A (Sporting Goods)	Dept B (Toys)	Totals
Wilson			
Kasprzyk			
Olivo			
Totals			

STEP 9 – Department A will be sporting goods. Department B will be toys. Write these titles on your worksheet.

Salesperson	Dept A (Sporting Goods)	Dept B (Toys)	Totals
Wilson	15.00	80.00	
Kasprzyk	12.00	50.00	
Olivo	60.00	180.00	
Totals			

STEP 10 – Wilson sold $15.00 of sporting goods and $80.00 of toys.
Kasprzyk sold $12.00 of sporting goods and $50 of toys.
Olivo sold $60.00 of sporting goods and $180.00 of toys.
Write these amounts in the proper columns.

Salesperson	Dept A (Sporting Goods)	Dept B (Toys)	Totals
Wilson	15.00	80.00	95.00
Kasprzyk	12.00	50.00	
Olivo	60.00	180.00	
Totals			

STEP 11 – Now add Wilson's sales from both departments. Your answer should match the illustration.

Salesperson	Dept A (Sporting Goods)	Dept B (Toys)	Totals
Wilson	15.00	80.00	95.00
Kasprzyk	12.00	50.00	62.00
Olivo	60.00	180.00	240.00
Totals			

STEP 12 – Add the sales for the other two salespersons.

Salesperson	Dept A (Sporting Goods)	Dept B (Toys)	Totals
Wilson	15.00	80.00	95.00
Kasprzyk	12.00	50.00	62.00
Olivo	60.00	180.00	240.00
Totals	87.00		

STEP 13 – Total Column 2, the Sporting Goods Department's sales.

Salesperson	Dept A (Sporting Goods)	Dept B (Toys)	Totals
Wilson	15.00	80.00	95.00
Kasprzyk	12.00	50.00	62.00
Olivo	60.00	180.00	240.00
Totals	87.00	310.00	

STEP 14 – Total the Toy Department Column. Your sheet should look like the illustration.

Check Point A

Total Column 4. Write your answer to the side of your worksheet. Add the totals of Departments A and B together. If the figure equals the total of Column 4, enter this amount at the bottom of Column 4.

Your answer should be $397.00; if it is not, repeat Steps 8 to 14 until you get the correct answer.

Salesperson	Dept. A Sporting good	Dept. B Toy	Total
Wilson	$15.00	$ 80.00	$95.00
Kasprzyk	$12.00	$ 50.00	$62.00
Olivo	$60.00	$180.00	240.00
TOTAL	$87.00 +	$310.00 =	397.00

Check Point B

Shown below is a Daily Sales Report of a Paint and Wallpaper Store. Obtain an answer sheet from your instructor and complete the report by adding the total sales of each salesperson and the columnar totals. Check the sum of the TOTAL SALES column by adding the totals of the PAINT and WALLPAPER columns together. The sum of these two columns should be the same as the total of the TOTAL SALES column.*

Salesperson	Dept. A Paint	Dept. B Wallpaper	Total
Trayer	$132 .14	$ 27 .35	
Armstrong	94 .62	118 .15	
Robinson	110 .20	14. .56	
McDaniel	86 .72	64 .33	
Walters	120 .44	296 .60	
TOTALS	$.	$.	$.

*Add across, then vertically.

Check Point C

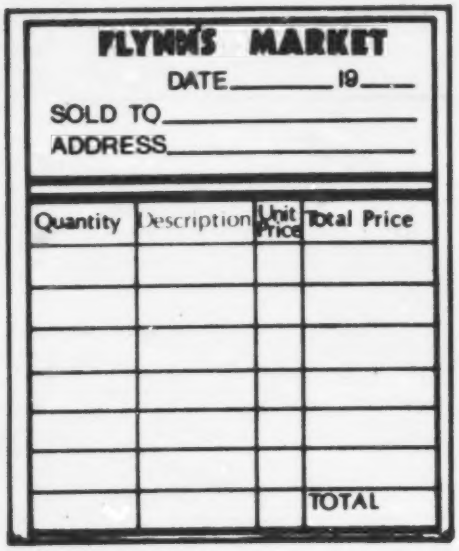
Below is a summary of the cash receipts of Pat's Appliance Repair Service. It shows the cash received each day for repair service and sale of parts. Get an answer sheet from your instructor and complete the Daily Sales Report by adding the total receipts for each day and the columnar totals. Check the TOTAL RECEIPTS column by adding the sums of the two other columns.

	Repair Service	Parts	Tot. Rec.*
Monday	$ 45 30	14 60	
Tuesday	62 15	21 25	
Wednesday	57 80	20 20	
Thursday	49 30	10 55	
Friday	71 50	18 40	
Saturday	32 10	6 15	
TOTALS	$.	$.	$.

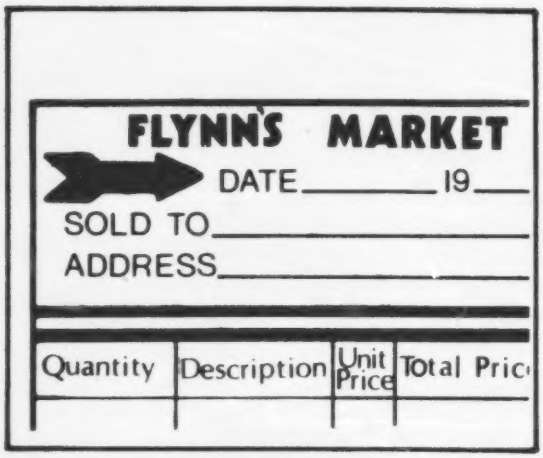
*Total Receipts

Instructional Objective VI

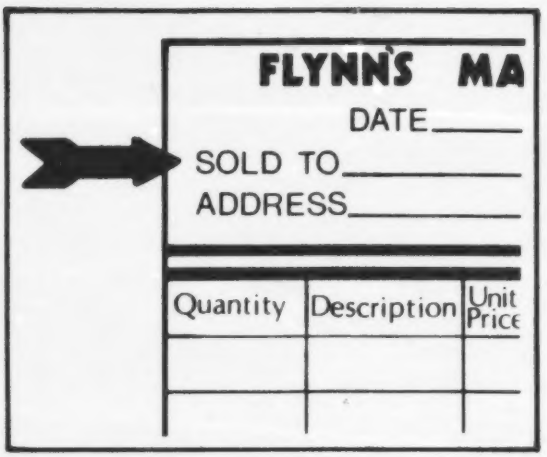
Given a problem situation, the student will write up and calculate the total on a sales slip.



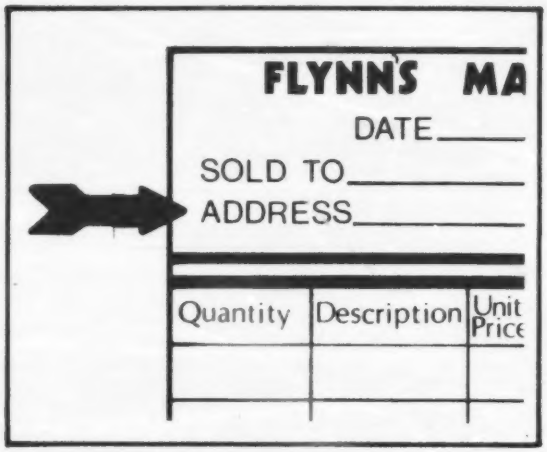
STEP 1 – This is a sample sales slip for Flynn's Market.



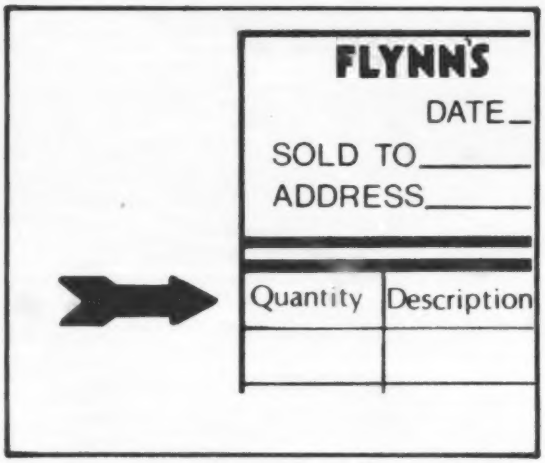
STEP 2 – The arrow points to the line where you will place today's date.



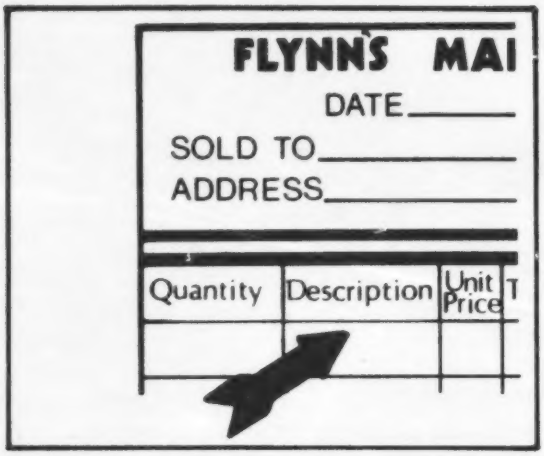
STEP 3 – This is where you place the customer's name.



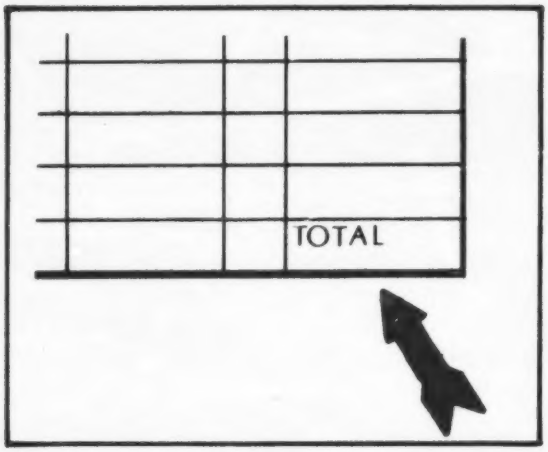
STEP 4 – Place the person's mailing address here because he/she may charge the sale or request to be billed at a later date.



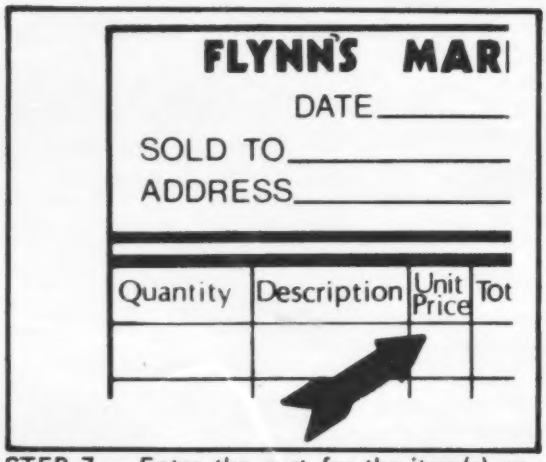
STEP 5 – Place the number of the item(s) the customer purchased here.



STEP 6 – Describe the item purchased.

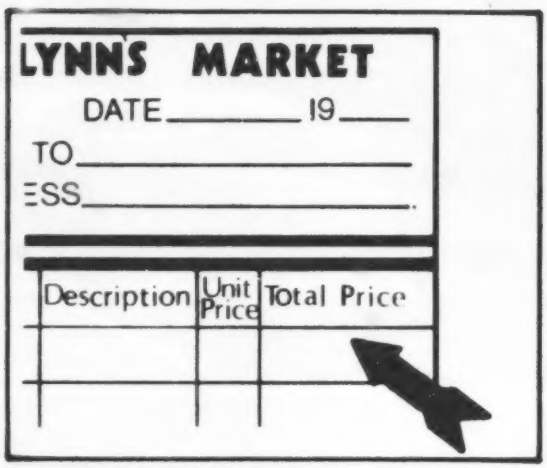


STEP 9 – After you have multiplied all the item quantities times all the unit prices, add the total price column.



STEP 7 – Enter the cost for the item(s) on this line.

STEP 10 – Using your neighbor's name, address, and today's date, fill in the top of your sample sales sheet.



STEP 8 – Multiply quantity times the cost of one item (unit price). Put your answer here.

STEP 11 – Your partner bought these items:

3 doz. oranges @ $.49 doz.
5 cans corn @ $.29 a can
4 lbs. cabbage @ $.10 a lb.
6 grapefruit @ $.11 ea.
3 doz. eggs @ $.79 doz.

Fill out and total the sales slip.

Check Point A

Your total should be $6.35; if not, repeat Steps 1-11 until you get the correct answer.

Check Point B

Here are some problems to be checked by your instructor.

Miss Debbie Kelly
30 Bluebird Lane
Somewhere, S.C.

3 doz. oranges @ $.49
4 cans plums @ $.33
2 bags carrots @ $.19
15 lbs. potatoes @ $.06
3 lbs. hamburger @ $.79

Check Point C

Complete this sales slip.

Mr. Phil Jones
12 Pine Street
Groundhog, SC

3 cans peaches @ $.37
4 loaves bread @ $.29
6 bars soap @ $.17
5 lbs. chicken @ $.49
4 lbs. onions @ $.19

Check Point D

Complete sales slips using the following information:

Use current date.
Sold on account to:
Mrs. J. E. Doe
18 Main Street
City

3 heads lettuce @ $.19
2 lbs. cheese @ $.65
4 pkgs. soap powder @ $.37
5 lbs. margarine @ $.39

Check Point E

Fill out:
Sold to: Jack's Diner
41 Central Street
City

15 lbs. sugar @ $.11
5 lbs. frankfurters @ $.69
4 lbs. coffee @ $.83
6 pkgs. fig bars @ $.33

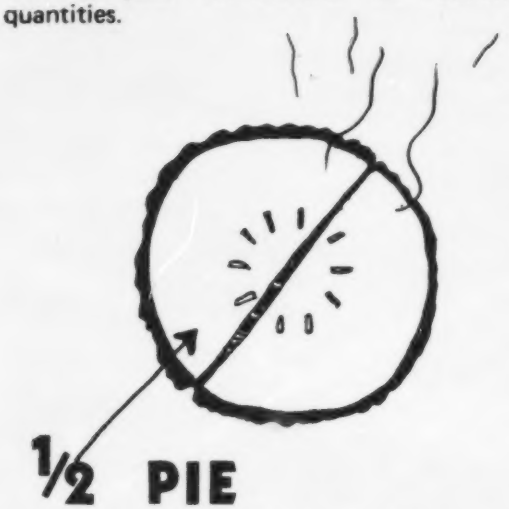
Check Point F

Fill out:
Sold to: A.E. Faris
72 Walnut St.
City

4 shirts @ $4.45 ea.
3 pr. socks – $1.15 per pair
6 handkerchiefs @ $.65 each
2 ties @ $2.49 each

Instructional Objective VII

Given a problem situation, the student will compute merchandise in fractional quantities.



STEP 1 – Many times we go to the store to buy an item. Often it is in bulk form, but we need only a part of it.

1/1/3/4,2,8

STEP 2 – Anytime we buy a part of something, we call it a fraction. Example: ½ dozen

3 x $1.98

STEP 3 – When you buy a fraction of an item, multiply the top number times the cost of the item. If a piece of meat costs $1.98 lb. and you want ¾ lb., multiply 3 x $1.98.

$5.94÷4

STEP 4 – Your answer is $5.94. Now divide that number by the bottom number of the fraction ($5.94 ÷ 4). Your answer should be $1.49.

STEP 5 – If you buy ¾ lb. of meat at $1.98 a pound, you would pay $1.49.

Check Point

Using steps 1–6, work the following problems. Do your work on scratch paper. Record your answers on Instructional Objective VII Answer Sheet.

Check Point A

Find the cost of fractional quantities in the following problems.

(1) ½ doz. eggs @ $.68 = $.68 ÷ 2 = _____

(2) ¼ lb. butter @ $.72 = $.72 ÷ 4 = _____

(3) 1/3 yd. denim @ $.69 = $.69 ÷ 3 = _____

(4) 5/6 doz. oranges @ $.54 = $.54 x 5 = _____ +6 =

(5) 2/3 yds. batiste @ $.87 = $.87 x 2 = _____ ÷ 3 = _____

(6) ¾ lb. steak @ $.89 = $.89 x 3 = _____ ÷ 4 = _____

(7) 5/6 yd. percale @ $.55 = $.55 x 5 = _____ ÷ 6 = _____

Check Point B

As a salesperson in a yard goods department, you sell the following items.

(1) ½ yd. gabardine @ $3.95 = $ _____

(2) ¾ yd. corduroy @ $1.49 = $ _____

(3) 5/6 yd. velvet @ $4.75 = $ _____

(4) 7/8 yd. brocade @ $1.77 = $ _____

(5) 5/8 yd. wool tweed @ $5.45 = $ _____

(6) TOTAL = _____

Check Point C

As a salesperson, you sold the following items.

1) ¾ lb. butter @ $.79 = $ _____

2) 7/8 lb. steak @ $.93 = $ _____

3) 5/8 lb. pork chops @ $.75 = $ _____

4) ¾ lb. bacon @ $.69 = $ _____

5) TOTAL _____

Instructional Objective VIII

Given a problem situation, the student will compute a weekly wage based on the hours an employee works.

STEP 1 – Many people are paid on an hourly basis.

STEP 2 – In order to receive the correct pay, a worker should figure his wages before he is paid.

HOURS x RATE = PAY

STEP 3 – In order to know what your pay should be, multiply the number of hours you work in a week times your hourly wage.

40 hrs. x $2.70 = Pay

STEP 4 – If you work 40 hours in one week and you make $2.70 an hour, how much will you earn at the end of the week?

STEP 5 – Your answer should be $108.00.

Check Point

Here is a list of people you employ. Calculate his/her pay by hours he/she worked.

Record your answers on Instructional Objective VIII Answer Sheet.

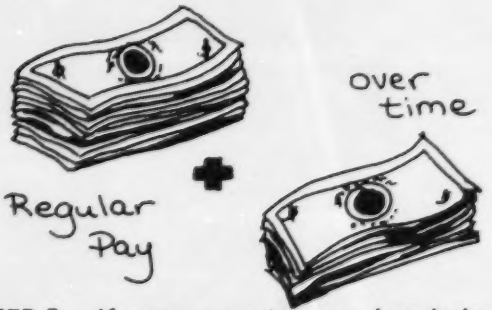
NAME	HOURS	RATE
1) Bob Jones	29	$2.90
2) Tom Olivo	40	$3.75
3) Ken Lake	31	$3.15
4) Dick Davenport	21	$3.10
5) Sam Smith	40	$2.90
6) Ralph Morton	32	$2.45
7) Gary Williams	25	$6.70
8) Sally James	16	$3.98
9) Debbie Kelly	15	$5.50
10) Ron Roster	25	$2.95
11) Joyce Farr	40	$4.50

Instructional Objective IX

Given a problem situation, the student will compute overtime wages.

STEP 1 – Usually an 8-hour day is considered regular time.

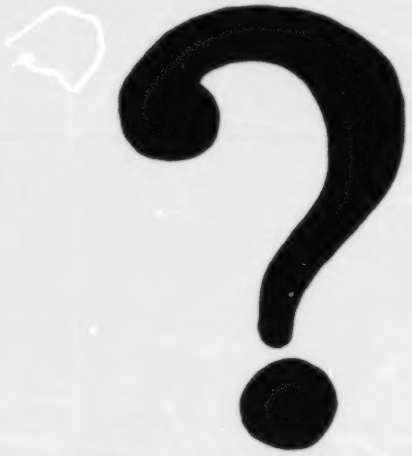
STEP 2 – Anything over 8 hours in one day is considered overtime.



STEP 3 – If a person works extra time during the day, he/she is rewarded by a bonus to his pay. This bonus is called TIME AND A HALF, or overtime.

1 HOUR overtime = 1½ HOURS of regular pay

STEP 4 – For every extra hour worked, a person would be paid as if he/she worked for an hour and a half.



STEP 5 – For example, if you worked 48 hours at $3.00, what would your pay be?

40 hrs regular time x $3.00 per hour =

REGULAR PAY

STEP 6 – 40 hrs. x $3.00 = $120.00.

8 x 1.5 = 12

STEP 7 – If you have 8 hours of overtime work, multiply 8 x 1.5 to find your number of overtime hrs.

8 x 1.5 = 12 hrs.

12 x $ 3.00 =

STEP 8 – Multiply 12 hrs. times $3.00 per hour. Your answer should be $36.00. 12 x $3.00 = $36.00

$ 120.00 regular time x $ 36.00 over-time

= $ 156.00 week's wages

STEP 9 – Add the regular pay to the overtime pay. This is your total pay for the week.

Check Point

On scratch paper, compute the earnings of the following people. Place your answers on the answer sheet. Have your instructor check your totals.

Check Point A

Joe Martin, an employee of the Widgett Company is paid weekly on the basis of a 40-hour week at the rate of $3.18 per hour with time and half for overtime. Last week he worked 47 hours. His total earnings for the week amounted to $_____. Do not write in this book, record answers on answer sheet.

Check Point B

The regular hours of Finch and Company are 8 hours per day, Monday through Friday, with time and half for overtime. During the first week of July, Pete Jones, an employee whose regular rate of pay is $2.52, worked as shown below:

Monday – 6 hours
Tuesday – 8½ hours
Wednesday – 9 hours
Thursday – 9 hours
Friday – 9 hours

During the week he worked (1) _____ hours regular time and (2) _____ hours overtime. His total earnings for the week were (3) _____.

Check Point

Shown below is the payroll record of the Gladden Carpet and Rug Repair Service. Eight hours is a regular day's work, and time and a half is paid for overtime. You are to enter the following information for each employee: a)total regular-time hours, b)total overtime hours, c)total earnings. Do not write in this book. Record answers on answer sheet.

Gladden Carpet and Rug Repair Service

Payroll Record

For week ending – April 19–

No.	Name	Time Record M	T	W	Th	F	Hour Rate	Total Hours Regular	Overtime	Total Earn.
1	Martin	8	6	8	8	8	$2.62			
2	Jones	8	9	7	9	8	$2.38			
3	Smith	7	4	9	9	9	$2.58			
4	Ross	8	9	9	9½	8	$2.44			
5	Gordon	5	8	8	8	8	$2.50			
6	Sanchez	8	9	9	8	8	$2.36			
7	Small	9½	8	8	6	9	$2.00			

OCCUPATIONAL DESCRIPTIONS

211.132-010 TELLER, HEAD (finan. inst.)

Supervises and coordinates activities of workers engaged in receiving and paying out money and keeping records of transactions in banks and similar financial institutions: Assigns duties and work schedules to workers to insure efficient functioning of department. Trains employees in customer service and banking procedures. Approves checks for payment. Adjusts customer complaints. Examines TELLERS (finan. inst.) reports of daily transactions for accuracy. Consolidates and balances reports, using adding machine. Insures supply of money for bank's needs based on legal requirements and business demand. May be designated according to transactions involved as TELLER, COLLECTION AND EXCHANGE, HEAD (finan. inst.); TELLER, FOREIGN EXCHANGE, HEAD (finan. inst.); TELLER, NOTE, HEAD (finan. inst.); TELLER, SAVINGS, HEAD (finan. inst.). Performs other duties as described under SUPERVISOR (clerical).

211.137-010 SUPERVISOR, CASHIERS (hotel & rest.; ret. tr.)

Supervises and coordinates activities of workers engaged in receiving cash or credit-card payment for merchandise or services and keeping records of funds received in retail establishments or places of public accommodation: Performs cashiering and other clerical duties to relieve subordinates during peak work periods. Searches records to assist subordinates in locating and reconciling posting errors on customers' invoices, such as hotel bills or sales tickets, or compares cash register totals with receipts in register to verify accuracy of transactions. Withdraws monies from bank and keeps custody of operating funds, or retains next day's operating funds from daily receipts. Allocates operating funds to cashiering stations. Totals and summarizes funds received, endorses checks, and prepares bank deposit slip. Performs duties as described under SUPERVISOR (clerical).

211.362-010 CASHIER (clerical) I cash-accounting clerk; cash clerk; cashier, general

Performs any combination of following duties to receive funds from customers and employees, to disburse funds, and to record monetary transactions in a business establishment or place of public accommodation: Receives cash or checks from customers and employees in person or by mail. Completes credit-card charge transactions for customers using charge plate. Counts money to verify amounts and issues receipts for funds received. Issues change and cashes checks. Compares totals on cash register with amount of currency in register to verify balances. Endorses checks and lists and totals cash and checks for bank deposit. Prepares bank deposit slips. Withdraws cash from bank accounts and keeps custody of cash fund. Disburses cash and writes vouchers and checks in payment of company expenditures. Posts data to accounts and balances receipts and disbursements. Compiles collection, disbursement, and bank-reconciliation reports. Operates office machines, such as typewriter, calculating, bookkeeping, and check-writing machines. May authorize various plant expenditures and purchases. May prepare payroll and paychecks. May be designated according to specialization as AGENCY CASHIER (insurance); CASHIER, FRONT OFFICE (hotel & rest.); CIRCULATION CASHIER (print. & pub.). When disbursing money in payment of wages, materials, taxes, plant maintenance, and other company expenses, is designated as DISBURSEMENT CLERK (clerical). When keeping records of cash receipts and maintaining operating reserves in bank for various hotel departments may be designated as HOTEL CASHIER, GENERAL (hotel & rest.). When clearing accounts and issuing financial statements and receipts to hospital or nursing-home patients, is designated as HOSPITAL CASHIER (medical ser.).

211.362-018 TELLER (finan. inst.) general teller

Receives and pays out money, and keeps records of money and negotiable instruments involved in various banking and other financial transactions, performing any combination of following tasks: Receives checks and cash for deposit, verifies amounts, and examines checks for endorsements. Enters deposits in depositors' passbooks or issues receipts. Cashes checks and pays out money upon verification of signatures and customer balances. Places holds on accounts for uncollected funds. Orders supply of cash to meet daily needs, counts incoming cash, and prepares cash for shipment. May compute service charges, file checks, and accept utility bill payments. May photograph records, using microfilming device. May operate various office machines. May sell domestic exchange, travelers' checks, and savings bonds. May open new accounts and compute interest and discounts. May be designated according to type of transactions handled as TELLER, MAIL CREDIT (finan. inst.); TELLER, PAYING AND RECEIVING (finan. inst.); TELLER, PAYROLL (finan. inst.); TELLER, RETURN ITEMS (finan. inst.); TELLER, SAVINGS (finan. inst.); TELLER, SPECIAL DEPOSITS (finan. inst.).